



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: George Vessol  
DOCKET NO.: 09-04936.001-R-1  
PARCEL NO.: 09-24-307-009

The parties of record before the Property Tax Appeal Board are George Vessol, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 130,610  
**IMPR.:** \$ 274,140  
**TOTAL:** \$ 404,750

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part two-story and part one-story dwelling of frame and brick exterior construction that was built in 2004. The dwelling contains 4,723 square feet of living area. Features include a 973 square foot garage. The appellant did not disclose the subject's foundation type or other salient characteristics such as central air conditioning or fireplaces. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted a limited equity analysis of three suggested comparables. The comparables are reported to be located in the same assessment neighborhood code as the subject property; however, their proximity in relation to the subject was not disclosed. The comparables consist of part two-story and part one-story frame and brick dwellings that were built from 1995 to 2000. The dwellings range in size from 4,278 to 4,799 square feet of living area and have garages that range

in size from 748 to 844 square feet of building area. The appellant did not disclose the comparables' foundation types or other features such as central air conditioning or fireplaces. The comparables have improvement assessments ranging from \$239,430 to \$248,330 or from \$51.22 to \$57.30 per square foot of living area. The subject property has an improvement assessment of \$274,140 or \$58.04 per square foot of living area as depicted by the final decision issued by the DuPage County Board of Review.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. Therefore, the DuPage County Board of review was found to be in default.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject's improvements were uniformly assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellant has failed to overcome this burden.

The appellant submitted a limited assessment analysis of three suggested assessment comparables. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The comparables submitted by the appellant are similar when compared to the subject in design and exterior construction. However, most features were not disclosed for the subject and comparables for analysis. Additionally, all of the comparables are older and have smaller garages when compared to the subject. The comparables have improvement assessments ranging from \$239,430 to \$248,330 or from \$51.22 to \$57.30 per square foot of living area including land. The subject property has an improvement assessment of \$274,140 or \$58.04 per square foot of living area, which falls slightly above the range established by the only comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as age and the limited features provided, the Board finds the subject's slightly higher per

square foot improvement assessment is justified. Therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J.R.*

Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 23, 2011

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.